



NEW TESTAMENT • LESSON 27

## **THE PHARISEE AND THE TAX COLLECTOR**

*Our confidence is in the Lord alone.*



**MONDAY**

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### **THE STORY: LUKE 18:9-12**

Some are confident in themselves. The Pharisee in Jesus' parable thought he was righteous. He gave God thanks for himself. He exalted himself by comparing himself with robbers, evildoers, and criminals. For further evidence of his righteousness, he lifted up his good works to God. Little did he realize that even our good works, tainted with sin as they are, appear to God as filthy rags.

### **TALK ABOUT IT:**

What did the Pharisee think about himself? (He thought he was good when compared to others he thought were worse than himself.)

When do you find yourself tempted to think more highly of yourself than others? (Parents, help your children reflect on their lives. They might think of themselves smarter because they get a better grade, or more athletic than others who are slower. They might also think of themselves as more righteous than other children who are in their class. If you ask them who are the most misbehaving children in the class, they are not likely to give you their own names!)

The Pharisee was comparing himself to robbers and evildoers. Who does God compare us to when evaluating our righteousness? (God compares every person to His own perfection.)

Can anyone measure up to God's perfection? (No. By ourselves we are all imperfect sinners. It is only by trusting in Jesus and His perfect life that we can measure up to God's standard.)

**PRAY:**

Ask God to help you see your sin and your need for salvation.



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**TUESDAY**

**THE STORY: LUKE 18:13**

Some know their sin. The tax collector knew he was a sinner. The tax collector knew his only hope was in God's mercy. Unlike the Pharisee, the tax collector did not place any confidence in his own good works. He only cried out to God for mercy.

**TALK ABOUT IT:**

How was the tax collector's prayer different from the prayer of the Pharisee? (Draw the children out on the obvious differences.)

What can we learn about the way the tax collector was standing? (The tax collector was ashamed to look up to heaven. This is an indication that he realized he was unworthy before a holy God. It was a posture of humility.)

Who are we more like: the tax collector or the Pharisee? (We are more likely to behave like the Pharisee. At first your children may not see this. Ask them how they responded the last time you corrected them for sinning. Did they argue for their own righteousness or did they drop their head and seek mercy?)

**PRAY :**

Take turns confessing your sin and asking God for mercy. (Parents, you need to take the lead in confession. Then help each of your children to be specific.)



**WEDNESDAY  
WHERE IS THE GOSPEL?**

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**THE STORY: LUKE 18:14**

Our confidence can be in the Lord alone for our salvation. We will never be justified by the good works we do. If our body is dirty, no amount of clean clothes can make us clean. We might look clean on the outside and fool our friends, but we would still be dirty. The Pharisee was a sinner just like the tax collector. He was trusting that his good works would get him into heaven. The Bible tells us that our good works can never get us into heaven (Ephesians 2:8,9). If one trusts in one's good works, he will be humbled in the judgment. If we humble ourselves, confess our sin, and trust in Jesus, then, through the gospel of grace, God will raise us up.

**TALK ABOUT IT:**

Why can't we trust our good works to get us to heaven? (Our good works do put something positive on the record of our lives, but they don't take away our sin. In this life we are not able to do any good work from a totally sinless heart. For instance, if we are proud of our good works, they are tainted by pride. If we serve someone and expect them to be grateful, we are subtly sinning again. Even our best works are so tainted with sin that they are like filthy rags to God.)

If our best efforts are like filthy rags, then why do good works at all? (When we trust Christ, and He gives us His righteousness, He also changes our hearts and motives. Then, changed by God, we become more and more like Jesus. As we become like Him, we glorify Him in all we do. Though sin remains, our good works become less and less stained by our sin. Instead of doing good works to get into heaven, we do them to be like Jesus.)

**PRAY:**

Pray that each member of the family will trust Jesus and not their good works for their justification.



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**THURSDAY**

**THE STORY: LUKE 18:15-17**

We must come like children. Very small children were being brought to Jesus. Even though they did not know Jesus, they trusted him. Children trust without questioning. Jesus used this as an illustration to help us understand how we should come to God. We need to trust our lives completely to Jesus. Even children are not too young to come to Jesus.

**TALK ABOUT IT:**

Who came to God more like a child: the tax collector or the Pharisee? (The tax collector did because he was trusting in God for mercy. In contrast, the Pharisee was not trusting God. He was trusting in himself and his own good works; therefore, he had no need for God, as expressed in his behavior.)

What does it mean to receive the kingdom of God like a little child? (It means we trust God, take him at His Word, and come to Jesus, not trusting a list of good works. It means to receive His gospel in the same way a child receives a gift.)

**PRAY:**

Ask God to help each person in your family believe and trust in Jesus, not their good works.



**FRIDAY**  
**ON THE ROAD TO EMMAUS**

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**THE STORY: ISAIAH 53:11**

In this verse Isaiah clearly outlines the gospel of grace through Jesus. Jesus suffered, died, and then rose again to life. He was a righteous servant who justified many by taking their sin upon Himself. When Jesus suffered on the cross, He took our sin upon Himself. Then He bore the punishment for that sin. The penalty we deserved was paid by Jesus. That is why we stand justified.

**TALK IT ABOUT:**

What are iniquities? (“Iniquity” is just another word for sin, or the things we do against God’s law.)

How did Isaiah know so much about Jesus before He was even born? (Isaiah was a prophet who spoke God’s words to men many hundreds of years before Jesus was born. When we read this most remarkable account of the gospel in Isaiah’s book, we can see how God planned from the beginning to send Jesus to save man. In this prophecy, God was simply giving His people clues ahead of time through Isaiah the prophet. Now, when we look back, these words give us an appreciation of God’s control over all things. God has a plan that He is able to make happen.)

**PRAY:**

Thank God for His wonderful plan through Jesus.